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October 22, 1981

NUMBER 7220.9

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Department of Defense Instruction ASD(C)

SUBJECT: DoD Accounting Policy

- References:
- (a) DoD Instruction 7220.9, "Guidance for Accounting and Reporting for Appropriations and Related Programs and Budgets," July 12, 1971 (hereby canceled)
 - (b) DoD 5025.1-M, "DoD Directives System Procedures," April 1981, authorized by DoD Directive 5025.1, "Department of Defense Directives System," October 16, 1980

A. REISSUANCE AND PURPOSE

This Instruction reissues reference (a) and authorizes publication of DoD 7220.9-M, "DoD Accounting Manual." Upon issuance of DoD 7220.9-M, DoD 7220.9-H, "DoD Accounting Guidance Handbook," is canceled.

B. APPLICABILITY

The provisions of this Instruction apply to the Office of the Secretary of Defense, the Military Departments (including the National Guard and reserve components), the Organization of the Joint Chiefs of Staff, the Unified and Specified Commands, and the Defense Agencies (hereafter called "DoD Components").

C. POLICY

DoD 7220.9-M is established to promulgate: (1) the conceptual framework of DoD accounting; (2) accounting standards to be followed by DoD Components so that all like transactions occurring in like circumstances will be accounted for in the same way; and (3) the procedures for required financial reports.

D. RESPONSIBILITIES

1. The Deputy Assistant Secretary of Defense (Management Systems) (DASD(MS)), Office of the Assistant Secretary of Defense (Comptroller) (OASD(C)), shall:

a. Develop, maintain, and revise DoD 7220.9-M, consistent with reference (b).

b. Ensure that accounting and reporting systems throughout the Department of Defense conform to the objectives, concepts, and standards prescribed in DoD 7220.9-M.

2. The Heads of DoD Components shall:

a. Ensure that DoD 7220.9-M is adhered to in the design, modification, and maintenance of financial accounting and reporting systems.

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b. Recommend changes to DoD 7220.9-M to the DASD(MS) and ensure timely coordination on changes proposed by the DASD(MS).

c. Submit to the DASD(MS) and update regularly the Components' distribution requirements for DoD 7220.9-M.

E. PROCEDURES

DoD 7220.9-M prescribes reporting procedures. Accounting procedures and practices implementing DoD accounting standards are prescribed by DoD Components.

F. EFFECTIVE DATE AND IMPLEMENTATION

This Instruction is effective immediately. Issuance of DoD 7220.9-M constitutes implementation of this Instruction.



Jack R. Borsting
Assistant Secretary of Defense
(Comptroller)

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